impose any duty upon the Mayor and City Council of Baltimore to any person or corporation using said river, or any of its tributaries, in regard to the safety thereof, or to render the said Mayor and City Council of Baltimore liable for any loss of life, or injury or damage to person or property, by reason of any obstruction in, or unsafe condition of, any part of said river, or of said tributaries or branches, or either of them.

(J) Regulating use of sidewalks and streets by signs, poles, wires, trees, etc.

To regulate the use of streets and sidewalks for use of telegraph posts, trolley poles, electric light poles, telegraph wires, electric light wires and for any and all other purposes, and to prohibit the erection of any posts, poles or wires and to compel the removal of any posts, poles or wires in, over or above any street, sidewalk or highway; and to regulate the planting, trimming or destroying of trees in or upon any street, sidewalk or public highway.

(C) Abatements to Encourage Manufactures.

To provide by general ordinance, whenever it shall seem expedient for the encouragement of the growth and development of manufactures and manufacturing industry in the said city, for the abatement of any or all taxes levied by authority of the said Mayor and City Council of Baltimore, or by ordinance thereof, for any of the corporate uses thereof, upon any or all personal property, of every description owned by any individual, firm or corporation in said city, and property subject to valuation and taxation therein, including mechanical tools or implements, whether worked by hand or steam or other motive power, machinery, manufacturing apparatus or engines, raw materials on hand, stock in trade, bills receivable, and business credits of every kind, which said personal property shall be actually employed or used in the business of manufacturing in said city; provided that such abatement shall be extended to all persons, firms and corporations engaged in the branches of manufacturing industry proposed to be benefited by any ordinance passed under the provisions of this paragraph of this section. Any taxes so abated shall be deducted from the taxes payable upon the capital stock, taxable in said city, of manufacturing corporations, incorporated under the laws of the State of Maryland and located in said city; but nothing herein contained shall affect in any way the taxes that are now or may hereafter be payable by law to the State of Maryland or any of the counties or municipalities of the State on the capital stock of manufacturing corporations, incorpo-